

State of California

Employment Training Panel

Arnold Schwarzenegger, Governor

August 17, 2010

Mr. Stark, CPA Partner
Hayashi & Wayland Accounting & Consulting, LLP
1188 Padre Drive, Suite 101
Salinas, CA 93901
alans@hw-cpa.com

Dear Mr. Stark :

RE: FINAL MONITORING VISIT REPORT for Hayashi & Wayland – ET10-0275

Date of the Visit:	08/09/10
Beginning/Ending Time:	1 P.M. – 2 P.M.
Date of Last Visit:	12/17/09
Visit Location:	Via teleconference.
Persons in attendance:	Yourself for Hayashi & Wayland Accounting and Consulting, LLP; Robert Jackson, ETP Analyst
Action Required:	No

CONTRACT INFORMATION:

Term of Agreement:	10/29/09 – 10/28/10	Agreement Amount:	\$5,940
Training Start Date:	10/29/09	No. to Retain:	9
Date Training must be Completed:	07/28/10	Range of Hours:	8-60
Type of Trainee:	Retrainee	Weighted Ave. Hours:	30

FINAL REPORT SUMMARY:

Hayashi and Wayland Accounting & Consulting, LLC received a Small Business contract for up to \$5,940. During the life of the contract only minor technical assistance was needed regarding the contracts administration.

A total of 178 training hours that meet ETP’s minimum eight hour requirement have been tracked on ETP’s tracking website by Hayashi and Wayland Accounting & Consulting, LLC. To date, Hayashi and Wayland Accounting & Consulting, LLC has submitted invoices for payment for an amount of \$3,916. Since the payment of earned funds depends on the availability of State funds, ETP intends to award payment of earned funds once the State’s budget is passed. Provided ETP’s terms and conditions are met, the tracked training hours represent a potential total reimbursement estimated to be \$3,916, an estimated 66 percent of the original funding \$5,940 requested under this agreement.

Mr. Jackson reminded you that the closeout invoice should be submitted no later than 30 days after the end term date of the Agreement. You stated that the closeout invoice will be submitted by November 28, 2010. Hayashi and Wayland’s Accounting & Consulting, LLC records show that nine trainees have completed training (100% of planned retentions) and nine trainees have completed the 90 day retention period (100% of planned retentions).

PROJECT STATUS PROVIDED BY THE CONTRACTOR:

Trainees Started Training:	9	Completed Retention:	9
Dropped Following Enrollment:	0	In Retention Period:	0
Completed Minimum Hours for reimbursement:	9		
Completed Training:	9		

ATTENDANCE ROSTERS:

Mr. Jackson reviewed 51.5 hours of training on ETP approved paper rosters. The attendance rosters reviewed by ETP’s Analyst met ETP’s requirements. The training hours reviewed on the training rosters represents 33 percent of the total hours (178) entered onto ETP’s Tracking website. Please be aware that the findings that the ETP documentation is in order is based on the training records reviewed during the monitoring visits and only represents a limited sample of the training records completed to date. It is your company’s responsibility to ensure that all training records comply with Panel requirements.

AUDIT:

Hayashi and Wayland Accounting & Consulting, LLC will be notified in writing if this agreement is selected for an audit, conducted either at your site or by telephone. The Audit Notification and Audit Confirmation letters will be sent in advance to allow ample preparation time and will include a list of documents that will be examined by the auditor. To provide support of training, original training attendance documentation is required; photocopied records are not acceptable. Listed below are types of records typically requested during an ETP field audit:

- Training attendance records such as rosters, sign-in sheets, etc.
- Payroll records of individual trainees to verify wage and hours worked
- Personnel records regarding occupation and dates of employment
- Documentation of employer paid health benefits (if applicable)
- Cash receipts to verify receipt and accounting of ETP funds

RECORD RETENTION:

Records must be retained within your control and be available for review at your place of business within the State of California. This responsibility will terminate no sooner than four (4) years from the date of the termination of the

Agreement or three (3) years from the date of the last payment by ETP to the Contractor, or the date of resolution of appeals, audits, claims, exceptions, or litigation, whichever is later.

INTERVIEW WITH THE SIGNATORY, MR. STARK, CPA PARTNER

- What barriers, if any, did your company experience in implementing your ETP project?
The application and paperwork seemed excessive. However, for government this is probably normal.
- What problems, if any, did your company experience with ETP record keeping?
None.
- What assistance could ETP have provided that would improve the process for future Contractors?
Simplify processes so that the time invested in learning and meeting ETP's requirements is more proportionate with what is earned.
- How did your company benefit from the ETP training?
The ETP program provided us with an experience contracting with State Government and allowed us to offer supplemental training to our workforce.

IN CLOSURE

Please contact Robert Jackson, ETP Analyst, at (650) 655-6936 or email rjackson@etp.ca.gov within ten working days if there are any questions or comments.

Sincerely,
Creighton Chan, Manager
San Francisco Bay Area Regional Office
Robert Jackson, Analyst
San Francisco Bay Area Regional Office

cc: Kulbir Mayall, Manager, Fiscal and Certification
Master File, Project File
Date report e-mailed to Contractor: August 20, 2010